

15S - DESIGNATED SPECIAL REVENUE

Operational Summary

Description:

To provide cash for intra/inter fund cashflow loans and to fund strategic priorities identified in the County's Strategic Financial Plan.

On May 12, 1998, the Board approved the strategy in the 1998 Strategic Financial Plan which programmed the use of cash in this fund to pay for one-time costs such as jail construction. When the cash in this fund is insufficient for cashflow loans, another source (e.g., short term market borrowing) will be developed. As with any long-term plan, the Board could re-program the funding toward different uses should priorities change or if funding is needed to address other financial issues.

Available in the FY 2005-2006 budget are appropriations for projects to remedy deferred maintenance and Americans with Disabilities Act deficiencies, and a new regional animal care facility.

On February 26, 2002, the Board of Supervisors authorized a transfer of \$25,259,480 from this fund to 15C, for the construction of Theo Lacy Jail Expansion Building "b". Reimbursement from the Public Safety share of the Tobacco Settlement revenue over the next 5 years are programmed into the budget. For further information, see Fund 15C in Program V.

A portion of the appropriations for projects to remedy deferred maintenance and Americans with Disabilities Act deficiencies are carried over from FY 2004-2005.

There is sufficient cash projected to be available in this fund during FY 2005-2006 to make necessary cashflow loans, however as a back up, the Auditor-Controller has identified additional sources for cashflow loans in FY 2005-2006.

At a Glance:

Total FY 2005-2006 Actual Expenditure + Encumbrance:	1,026,388
Total Final FY 2006-2007	28,559,121
Percent of County General Fund:	N/A
Total Employees:	0.00

Strategic Goals:

- Provide a source of funding for specific strategic priorities identified by the Board in the 1998 Strategic Financial Plan, confirmed in subsequent plan updates and committed to in annual County budgets.

Budget Summary

Plan for Support of the County's Strategic Priorities:

Money in this fund is programmed for use for strategic priorities as originally identified in the 1998 Strategic Financial Plan. The Board reviews the strategic priorities on an annual basis and may reallocate funding to meet current needs during the budget process.

Final Budget History:

Sources and Uses	FY 2004-2005	FY 2005-2006	FY 2005-2006	FY 2006-2007	Change from FY 2005-2006	
	Actual Exp/Rev	Budget As of 6/30/06	Actual Exp/Rev ⁽¹⁾ As of 6/30/06		Actual Amount	Percent
Total Revenues	25,988,288	26,982,987	26,568,294	28,559,121	1,990,827	7.49
Total Requirements	5,060,283	26,982,987	1,026,388	28,559,121	27,532,733	2,682.49
Balance	20,928,004	0	25,541,906	0	(25,541,906)	-100.00

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2005-06 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: Designated Special Revenue in the Appendix on page A188

15S - Designated Special Revenue

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2004-2005		FY 2005-2006		FY 2005-2006		FY 2006-2007		Change from FY 2005-2006	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Actual	
			As of 6/30/06		As of 6/30/06				Amount	Percent
Other Financing Sources	\$	4,596,153	\$	6,054,983	\$	5,530,289	\$	2,508,110	\$ (3,022,179)	-54.65%
Total FBA		21,392,135		20,928,004		20,928,004		26,051,011	5,123,007	24.48
Reserves		0		0		110,000		0	(110,000)	-100.00
Total Revenues		25,988,288		26,982,987		26,568,294		28,559,121	1,990,827	7.49
Services & Supplies		0		25,370,987		0		20,538,282	20,538,282	0.00
Other Financing Uses		4,950,283		1,612,000		1,026,388		8,020,839	6,994,451	681.46
Reserves		110,000		0		0		0	0	0.00
Total Requirements		5,060,283		26,982,987		1,026,388		28,559,121	27,532,733	2,682.49
Balance	\$	20,928,004	\$	0	\$	25,541,906	\$	0	\$ (25,541,906)	-100.00%

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2005-06 Actual Expenditure + Encumbrance included in the "At a Glance" section.